

## REMARKS

Claims 10 and 16 are rejected under 35 U.S.C. § 102(e) as being anticipated by Nishida (U.S. Patent 6,461,934) and claims 11, 17, and 18 are rejected under 35 U.S.C. § 103(a) as being unpatentable over Nishida in combination with Wen. In view of the amendment herein, reconsideration of the rejections is requested.

Claim 10 indicates that the claimed covering has two thicknesses; the covering is thicker in the first trench and it is thinner over the semiconductor structure. Additionally, the covering has an opening formed through the thinner portion that is over the semiconductor structure. Clearly, Nishida etches through a thicker portion of the film to form a deeper second bottom. *See Figures 4 and 5.* Because Nishida fails to disclose an opening through a thinner portion of a cover that is over a semiconductor structure (and not through a thick covering in the trench) Nishida does not anticipate amended claim 10. Thus, amended claim 10 and claims dependent thereon are patentably distinguished over Nishida.

New claim 21 is distinguishable over Nishida as the second trench is transverse to the first trench and the opening of the cover is in communication with the second trench. Wen does not cure Nishida's deficiency as Wen does not have a cover that is simultaneously in a deeper trench and over a semiconductor substrate, and that has an opening in communication with a shallower trench. *See Figures 7 and 8.*

The application is in condition for allowance. The examiner's prompt action in accordance therewith is requested.

Respectfully submitted,

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